

CHAPTER 9

There are no detailed rules in the Civil Account Code for the receipt and disposal of stores in large consuming departments like Jails, Agriculture, Cinchona Plantation, etc.; so special instructions were issued by the local Government from time to time in individual cases for the guidance of the departments concerned. As it is desirable to have a uniform set of rules applicable to all the departments, a new chapter is inserted showing how stores are to be received and issued, how their quantity and value accounts are to be maintained, and how their stock should be periodically taken. Chapter 7 of the Public Works Account Code deals with the stores of that particular department. The relevant rules of that chapter are reproduced here to have all the stores rules in one place. Owing to their detailed nature a separate section is assigned to these rules.

Rule 112.—This rule is based on Public Works Account Code, paragraph 172. It also covers paragraph 242 of the Bombay Forest Manual, Volume III.

Rule 113.—This rule is based on Public Works Account Code, paragraph 180.

Rule 114.—This rule is based on paragraphs 181 to 185 of the Public Works Account Code. It also covers Article 240 of the Bombay Forest Manual, Volume III.

Rules 115 and 116.—These rules are based on the relevant portion of the rules regarding quantity Accounts and value Accounts, and Stock-taking in Chapter VII of the Public Works Accounts Code. The note to Rule 115 refers to Articles 65 and 66 of the Bombay Forest Manual, Volume I.

Rule 117 reproduces the rule in paragraph 344 of the Public Works Department Code, classifying the different kinds of stores in the Public Works Department.

Rules 118 to 122 are based on the rules in paragraphs 345, 346, 347, 348, 349 respectively of the Public Works Department Code.

Rules 123 and 124 reproduce rules in paragraphs 357 and 358 of the Public Works Department Code.

Rules 125 and 126 are framed with reference to rules in paragraphs 359 and 360 of the Public Works Department Code.

Rule 126-A is based on the general rule in paragraph 177 of the Public Works Account Code.

Rule 127 reproduces the rule in paragraph 179, Public Works Account Code.

Rule 128 is based on paragraph 180, Public Works Account Code, except the portion relating to entries in the Register of Receipts and the grant of acknowledgments and certificates.

Rule 129.—This reproduces paragraph 181, Public Works Account Code.

Rule 130.—The rule in paragraph 183, Public Works Account Code, is inserted in this rule, with the exclusion of the portion relating to record and issue of stores and grant of receipts.

Rule 131 is based on the first sentence of paragraph 173 and paragraph 185 of the Public Works Account Code.

Rule 132 reproduces paragraph 191, Public Works Account Code.

Rule 133 is based on paragraph 192, Public Works Account Code, except the latter portion relating to adjustments.

Rules 134, 135 and 136 reproduce the rules in paragraphs 193, 194 and 195, Public Works Account Code, respectively.

Rule 137 embodies rules in paragraph 196, Public Works Account Code, excluding the portion relating to account adjustment.

Rule 138 reproduces the rule in paragraph 367, Public Works Department Code.

Rule 139 is based on paragraph 173, Public Works Account Code, except the portion relating to the record of the receipts and issues of stores.

Rule 140 embodies a portion of paragraph 203 (a), Public Works Account Code, which specifies the persons who make entries in the half yearly returns.

Rule 141.—Portion of paragraph 205, Public Works Account Code, regarding the review of the stock register by Divisional Officer, is incorporated in this rule.

Rule 142 deals with stock-taking, with provision for verification by an officer independent of the staff responsible for the custody of stores. It is based on the rules in paragraphs 361 and 363 of the Public Works Department Code.

Rule 143 reproduces rules as to the method of stock-taking as contained in the first part of paragraph 362 of the Public Works Department Code and a portion of paragraph 210 of the Public Works Account Code.

Rule 144 is based on paragraph 211 of the Public Works Account Code, with provision for verification by an officer of the Indian Audit Department in the case of special stores department, etc.

Rule 145 reproduces paragraph 208, Public Works Account Code, excluding the portion relating to adjustment of excesses or deficits in stores.

Rule 146.—Paragraph 210, Public Works Account Code, except the portion relating to Accounts, is inserted in this rule.

No. 119.

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Substitute “ paragraph 219 ” for “ paragraph 210 ” in the explanatory memorandum against rule 146.

(*Vide* F.D. File 2734/19-3590 (a).)

(Correction No. 119, Financial Publication No. I,
dated 23rd November 1928.)

Rules 147 and 148 reproduce rules in paragraphs 225 and 227, Public Works Account Code, respectively.

Rule 149.—First sentence of paragraph 229, Public Works Account Code, is reproduced in this rule.

Rule 150 is based on paragraph 232, Public Works Account Code, except the portion relating to adjustments.

Rule 151 reproduces first sentence of paragraph 235, Public Works Account Code.

Rule 152 is based on the latter part of the rule in paragraph 236, Public Works Account Code.

Rule 153 reproduces paragraph 238, Public Works Account Code.